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worked well and there is no need for change, could you explain why the Legislature through a legislative process reduced the tax rates, could the Board of Equalization have done the same thing?

SENATOR WARNER: At that time, Senator Lewis, they could not under the statute and it still is the same. There was no way for them to convene and reduce the rates when the revenue had exceeded the anticipated growth.

SENATOR LEWIS: They could have the following year?

SENATOR WARNER: They could have a year later, yes, but the argument at that time, Senator Lewis, is that the reduction of the rate ought to occur the year in which the collections were made because if you use the following year some people, particularly those who may have a flexible income would not proportionately receive back what they had paid in. By doing it the same year, the current year, then everyone was treated fairly. That was the reason for it.

SENATOR LEWIS: Your position is that the Legislature should act when it's time to reduce taxes and not when it's time to increase.

SENATOR WARNER: No, Senator Lewis, I have an amendment up there which will set the rate of income tax for this year by the Legislature.

SENATOR LEWIS: Thank you.

SPEAKER: The Chair recognizes Senator Murphy.

SENATOR MURPHY: I had reduced it, Mr. Speaker, but I wonder if you'd tell me one more time what does that phrase sine die mean?

SPEAKER: I don't know. No further business. The Chair recognizes Senator Syas.

SENATOR SYAS: I oppose this amendment and I'll tell you why. Now it takes by state law 33 people, I think, 33 senators signing by registered mail to call themselves into special session. The Governor can do it at any time. When you're called into special session of course, the bills you can take up is in the call. I do not want to change the 33 votes that requires of the senators to call themselves into special session and I'll go a little bit further. We have an Executive Board but you cannot delegate legislative prerogatives to a Executive Board on the Constitution of the State of Nebraska. I see, Senator Simpson, who so often agrees with me on these things, nodding his head. You can't do it this way. I've had Attorney General's opinions in the past that you can't do it this way. Even some of the things the Executive Board, we now do, that we couldn't do if we